

MONTANA LEGISLATIVE HISTORY

Chapter 535 19 99

Bill H _____ S 192

Original bill & history ✓ C

H. Committee on Taxation

Hearing Date(s) 3/04 ✓ C

_____ C

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_____ C

Date Out _____ C

S. Committee on Taxation

Hearing Date(s) 1/22 ✓ C

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Did this bill originate in an interim committee? _____ Yes _____ No

Committee _____

Report _____

LEGISLATIVE HISTORIES

The 1997 Montana Legislature dramatically changed the nature of legislative minutes. This altered format continues with the 1999 legislative minutes. The minutes from House committees are extremely sparse in content, offering no substantive information from which to glean legislative intent. The Senate committees' minutes are fuller in content.

Exhibits, which include written statements, attendant information, roll call votes, roll call attendance, a list of those from the public who were present, and specific action taken on legislative bills, will be available only through the Historical Society Archives, 444-4774, and from a CD-ROM produced by the Legislative Services Division, 444-3064.

Just as in the 1997 legislative session, the 1999 House and Senate committee hearings were recorded. For information on accessing the tapes, or purchasing them, contact the Archives, 444-4774.

If you have concerns over the format of these legislative minutes, it is suggested that you contact your state legislators.

3/15 Transmitted to Governor
 3/17 Signed by Governor
 3/19 Chapter Number Assigned
 Chapter Number 101
 Effective Date: 10/01/1999 - All Sections

SB 192 Introduced by Bohlinger, et al. *LC0350 Drafter: Heiman*

Clarify That Internet Access Services Are Not Taxable under the License Tax on Telephone Companies;...

1/13	Introduced and 1st Reading		
1/13	Referred to Taxation		
1/13	Fiscal Note Requested		
1/18	Fiscal Note Received		
1/19	Fiscal Note Signed		
1/19	Fiscal Note Printed		
1/22	Hearing		
1/22	Committee Executive Action--Bill Passed	9	0
1/22	Committee Report--Bill Passed		
1/25	2nd Reading Passed as Amended	50	0
1/26	3rd Reading Passed	49	0

	Transmitted to House		
2/16	Referred to Taxation		
3/04	Hearing		
4/08	Committee Executive Action--Bill Concurred as Amended	16	4
4/08	Committee Report--Bill Concurred as Amended		
4/10	2nd Reading Concurred	94	5
4/12	3rd Reading Concurred	90	7

	Returned to Senate with Amendments		
4/14	2nd Reading House Amendments Concurred	50	0
4/15	3rd Reading Passed as Amended by House	50	0
4/16	Sent to Enrolling		
4/16	Returned from Enrolling		
4/19	Signed by President		
4/20	Signed by Speaker		
4/20	Transmitted to Governor		
4/30	Signed by Governor		
5/04	Chapter Number Assigned		
	Chapter Number 535		
	Effective Date: 4/30/1999 - All Sections		

SB 193 Introduced by Hargrove, et al. *LC1326 Drafter: Petesch*

Revise the Laws Governing Disaster and Emergency Services;...

By Request of Joint Select Committee on CI-75

1/13	Introduced and 1st Reading		
1/13	Referred to Local Government		
1/13	Fiscal Note Requested		
1/19	Fiscal Note Received		
1/20	Fiscal Note Signed		
1/20	Fiscal Note Printed		
1/21	Hearing		
1/22	Committee Executive Action--Bill Passed	11	0

1
2 INTRODUCED BY

Senate BILL NO. *192*
John Burroughs
(Primary Sponsor) *London*

3
4 A BILL FOR AN ACT ENTITLED: "AN ACT CLARIFYING THAT INTERNET ACCESS SERVICES ARE NOT
5 TAXABLE UNDER THE LICENSE TAX ON TELEPHONE COMPANIES; AMENDING SECTION 15-53-101,
6 MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE."

7
8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

9
10 Section 1. Section 15-53-101, MCA, is amended to read:

11 "15-53-101. Definitions -- rate of license tax on telephone companies. (1) As used in this section:

12 (a) "carrier access service" means the service a local exchange company, as defined in
13 53-19-302, provides to an interexchange carrier for the origination or termination of telecommunications;
14 and

15 (b) "internet access service" means providing for hire service facilities for access to the internet.
16 Internet access service consists of allowing a customer to connect to the service provider's computer,
17 which is permanently attached to the internet, and includes that portion of the telecommunications
18 facilities or services supplied by the service provider that is necessary for customer connection to the
19 provider's computer.

20 (b)(c) "telephone business" means the access and transport, for hire, of two-way communications
21 from point of access to point of termination, both of which are within Montana, but does not include
22 internet access service.

23 (2) A license tax of 1.8% is imposed upon the gross revenue in excess of \$250 each quarter
24 received by a person in Montana from telephone business in Montana. As used in this section, "gross
25 revenue" does not include:

26 (a) carrier access service revenue;

27 (b) revenue from the sale of telephone services to another telephone service provider who uses
28 the services to provide telephone service to the ultimate retail consumer who originates or terminates the
29 transmission;

30 (c) revenue from the sale, lease, repair, installation, or maintenance of equipment or from the

1 provision of nontransmission-related services or activities; ~~or~~

2 (d) customer access line charges assessed under federal communications commission orders or
3 rules; or

4 (e) revenue derived from internet access services, including identifiable internet access services
5 provided by a telephone business.

6 (3) A bill or statement may itemize the tax imposed by subsection (2).

7 (4) The tax imposed by subsection (2) is due in quarterly installments for the quarters ending,
8 respectively, March 31, June 30, September 30, and December 31 in each year."

9
10 NEW SECTION. Section 2. Effective date. [This act] is effective on passage and approval.

11
12 NEW SECTION. Section 3. Retroactive applicability. [This act] applies retroactively, within the
13 meaning of 1-2-109, to tax years beginning after December 31, 1998.

14 - END -

FISCAL NOTE

Bill #: SB0192

Title: Clarify taxation of internet access services

Primary

Sponsor: John C Bohlinger

Status: As introduced

Sponsor signature

Date

Dave Lewis, Budget Director

Date

Fiscal Summary

	<u>FY2000 Difference</u>	<u>FY2001 Difference</u>
Expenditures:		
General Fund	\$0	\$0
Revenue:		
General Fund	(\$21,966)	(\$23,020)
Net Impact on General Fund Balance:	(\$21,966)	(\$23,020)

<u>Yes</u>	<u>No</u>		<u>Yes</u>	<u>No</u>	
	X	Significant Local Gov. Impact		X	Technical Concerns
	X	Included in the Executive Budget	X		Significant Long-Term Impacts

Fiscal Analysis

ASSUMPTIONS:

1. The collections resulting from internet access services in FY1998 was \$20,000, and the ratio of internet service collections to total telephone license tax collections is expected to remain constant.
2. The growth in tax collections from internet access services is calculated at 4.8% per year.

LONG-RANGE IMPACTS:

1. Although the shown impact is relatively small, the future impact of this bill could be much larger. Estimates indicate that the taxation of Internet access services in future years could net as much as \$100,000 to \$380,000 in telephone license tax revenue.
2. Many companies that are providing such services are currently not paying the telephone license tax.

SB 192

MINUTES

**MONTANA SENATE
56th LEGISLATURE - REGULAR SESSION**

COMMITTEE ON TAXATION

Call to Order: By **CHAIRMAN GERRY DEVLIN**, on January 22, 1999 at
8:00 A.M., in Room 413/415 Capitol.

ROLL CALL

Members Present:

Sen. Gerry Devlin, Chairman (R)
Sen. Bob DePratu, Vice Chairman (R)
Sen. John C. Bohlinger (R)
Sen. Dorothy Eck (D)
Sen. E. P. "Pete" Ekegren (R)
Sen. Jon Ellingson (D)
Sen. Alvin Ellis Jr. (R)
Sen. Bill Glaser (R)
Sen. Barry "Spook" Stang (D)

Members Excused: None

Members Absent: None

Staff Present: Sandy Barnes, Committee Secretary
Lee Heiman, Legislative Branch

Please Note: These are summary minutes. Testimony and
discussion are paraphrased and condensed.

Committee Business Summary:

Hearing(s) & Date(s) Posted: SB 164, 1/22/1999; SB 192,
1/22/1999
Executive Action: SB 110; SB 159; SB 192

HEARING ON SB 164

Sponsor: SENATOR KENNETH "KEN" MESAROS, SD 25, CASCADE

Proponents: Ralph Peck, Montana Department of Agriculture
John Bloomquist, Montana Stockgrowers Association
John Youngberg, Montana Farm Bureau

the Contractors. He said he was aware of the magnitude of the fiscal note, but in the scheme of things, relatively speaking, the cost of investment that can be provided today to fund the local level and provide a concentrated effort on a statewide level with special emphasis on education and technical guidance, he feels that it's a good investment.

HEARING ON SB 192

Sponsor: SENATOR JOHN BOHLINGER, SD 7, BILLINGS

Proponents: Bruce Hofmann, Western Technology Partners
Chris Dimock, Western Technology Partners
Rep. Monica Lindeen, HD 7 and MCN
John Fitzpatrick, Touch America
Barbara Ranf, US West

Opponents: None

Informational Testimony: Mike Boyer, Department of Revenue

Opening Statement by Sponsor:

SEN. JOHN BOHLINGER, SD 7, Billings, introduced SB 192 as an act to clarify taxation on internet access providers. He said that through this bill we are attempting to fix present law that has become obsolete because of technology and address a question of fairness. He went on to say that the telephone license tax was originally drafted in the 1960s, long before anyone had an idea of internet access service, and what has happened is that our economy has expanded and small businesses have evolved beyond the intent of this original legislation.

SEN. BOHLINGER said that the intent of the original legislation was to provide a revenue stream for funding the activities of the Public Service Commission which is the oversight organization for telephone companies. Based on this, it is only natural for telephone companies to pay the tax. However, the Public Service Commission does not regulate or have oversight responsibilities over internet access providers. He said that under present law, internet service providers have to pay to fund the Public Service Commission but they receive no representation.

Presently, under MCA 15-53-101, SEN. BOHLINGER said that the Department of Revenue includes internet service providers in their definition of telephone business and therefore subjects them to a license tax of 1.8% of gross revenues. Under 15-53-101, the term "telephone business" means access and transport for hire of two-way communications originating from a point of access

to a point of termination both within the state of Montana. He said he believes that local access internet providers do not engage in telephone business. They do not access or transport two-way communication from a point within Montana to a termination point within Montana. These local providers of internet access provide a service allowing local customers to use their equipment to enter and use an international network of computers. The two-way communication brokered by local internet providers begins but does not end in the state of Montana.

SEN. BOHLINGER said that because of the nature of the service provided by internet access providers, they're not in the telephone business as contemplated by 15-53-101. The Department of Revenue extended the application of this tax beyond the service contemplated by the Legislature back in the '60s when this tax was originally placed on telephone companies.

Furthermore, **SEN. BOHLINGER** said, the telephone license tax is a hidden tax. It's hidden in that the telephone company pays the tax which is then passed on to the customer in the form of higher rates. Internet service providers purchase telephone lines just like any other Montanan, pay the tax, and then as an internet provider is required to pay the 1.8% gross revenue tax, so it becomes a case of double taxation.

Speaking of the question of fairness, **SEN. BOHLINGER** pointed out that presently under Montana law, only Montana internet providers are subject to this tax. Companies like America on Line, Prodigy and Compuserve are not. The tax is harmful to this price-sensitive emerging industry. By enacting **SB 192**, we can encourage local internet providers, a clean, high-tech industry that provides living-wage jobs to the Montana economy. Computer services are one of the keys building our Montana economy. This exemption will let everyone out there know that Montana wants to grow high-tech business.

Proponents' Testimony:

Bruce Hofmann, Western Technology Partners, Billings, reiterated what **SEN. BOHLINGER** testified to. He said that as an internet provider, he purchases telephone lines just like a residential customer buys lines, and he pays the 1.8% tax on those lines. However, then when he uses that line as an internet provider, he has to pay again the 1.8% of his revenue, so he gets hit twice on the same line. He said that internet companies are not telephone companies. They do not own telephone lines, they lease or rent other companies' lines; internet companies do not originate dial tones; they are not tariffed by the state; they are not regulated by the Public Service Commission. He said he hopes that this

legislation will make that distinction between telephone companies and internet access providers and stop this double taxation and update the Code. He provided written testimony **EXHIBIT(13)**.

Chris Dimock, Western Technology Partners, Billings, testified that internet service providers have two arguments against the telephone license tax being applied to them. First, internet service providers do not provide the kind of service that's specified in the statutes to which the tax applies. Internet service providers provide a connection for people in the state of Montana to information throughout the world. As the license tax is written, the tax applies to companies that provide telecommunication service for hire for two-way communications from point of access to point of termination, both of which are within Montana. Internet service providers simply provide a transfer of the actual delivery mechanism over telephone lines.

Mr. Dimock said the second argument is that it is unfairly applied to internet service providers, but it is also a gross revenue tax, 1.8% of gross revenue. Gross revenue taxes have a very harmful impact on an industry that has very small margins, and this makes it difficult to compete in the rural markets. Consequently, there is a substantial impact on the state of Montana because the vast majority of the geographic area is rural markets. He said that that means that there is usually just one private internet service provider that can serve an area, and there is no incentive through competition to keep rates low since you have to recover a fairly high cost of providing that service.

Mr. Dimock went on to say that internet service providers are a clean industry, which pays high wages and provides a net inflow of cash into the state. Internet service providers offer opportunities to advertise wholesale and retail businesses in the state to consumers around the country and the world. He urged support of **SB 192**.

REP. MONICA LINDEEN, HD 7, Billings, said that when she is not in the Legislature, she is a small businesswoman in business as Montana Communications Network, also known as MCN. She said their corporate offices are located in Billings, and they are an internet service provider. **Rep. Lindeen** said that MCN has over 12,000 customers in 100 communities in the state of Montana. They have 38 employees who make an hourly wage above minimum wage, or if they are salaried, above the state average in salaries. They also have good benefits, including 401K pension and health care insurance. Internet service providers have a strong, positive impact on Montana's economy. In 1998, MCN alone had close to a \$2.5 million impact on the state.

John Fitzpatrick, Touch America, said Touch America is the telecommunications subsidiary of Montana Power Company and is an internet provider. Internet service providers have relatively high capital costs involved in getting into the business. Equipment is very expensive to buy, and it represents a major investment. He said it is also an incredibly competitive business and profit margins are very, very low, typically on the order of 4% to 6%. When these companies have to pay a 1.8% gross revenue tax, this translates into a 25% to 40% hit on their bottom lines in terms of net profit. He encouraged passage of **SB 192**.

Barbara Ranf, US West, said that US West also provides internet services in the state of Montana. She said there seems to be a lot of confusion of whether the telephone license tax can be applied to internet access servers. This past fall Congress put a three-year moratorium on taxes applied to internet service providers. These businesses cannot be taxed by a state unless there was such a tax generally imposed and actually enforced prior to October 1 of 1998. US West's interpretation of this Act is that the telephone license tax was not generally imposed and actually enforced on internet access services prior to that date, and US West does not believe that they can be taxed in this state. She said US West supports **SB 192**.

Opponents' Testimony: None

Informational Testimony:

Mike Boyer, Department of Revenue, said that the Department administers the telephone license tax, and in recent years has collected approximately \$6 million annually under the existing law. The Department has contacted internet service providers, informing them that some portion of their service qualifies as gross revenue under the present law and is subject to taxation. He said certain activities do qualify under the existing definition of telephone business. **Mr. Boyer** said that the Governor's tax reform proposal seeks to eliminate the telephone license tax in its entirety. Should that portion of the proposal fail to become law, the Department will seek legislation to expand the telephone license tax to provide a level playing field for all providers of telecommunication services, including internet service providers.

Questions from Committee Members and Responses:

SEN. ECK asked the Department how much it costs to administer the present impact of \$20,000 collected from internet service

providers, and **Mr. Walborn, Department of Revenue**, said he did not have available what the cost was for this particular portion of the telephone license tax, but that he would find out and provide that at a later time. **SEN. ECK** then asked about the Congressional action that might render this tax an illegal tax according to federal law, and **Mr. Walborn** stated that there is a difference of opinion on the Department's ability to collect the tax that is presently being collected. Basically the Department feels that they were collecting the tax prior to the federal deadline. **SEN. ECK** then asked how many other bills are pending that relate to internet service providers, and **Mr. Walborn** said he wasn't sure but that he would provide that information to the committee.

SEN. GLASER asked **Mr. Boyer** whether co-ops are subject to this telephone license tax, and **Mr. Boyer** replied that all providers with origination and termination within the state are subject to this tax under the existing law. In the event that the reform proposal does not go through, there is legislation that would extend that definition to external parties as well, including cooperatives and internet providers. **SEN. GLASER** said he was interested in who is paying this tax and who isn't. He said that obviously US West is paying and the small internet providers are paying, but AT&T and American on Line are not, which means that there is not a level playing field. **Mr. Boyer** said that encapsulates a lot of the issues surrounding this legislation. **SEN. GLASER** said if that's the case, and only \$20,000 is being collected, considering the cost of administration, that perhaps it should be eliminated. **Mr. Boyer** said that the Governor's proposal does eliminate this tax.

SEN. STANG then asked why some people are paying the tax and some are not, and **Mr. Walborn** said that there are currently seven providers paying the tax, resulting in the \$21,000 a year. The Department is in a position to try to enforce the collection of the tax with the other internet service providers, and they are at a point of trying to collect from everyone else who the Department thinks fits this tax. If these parties pay the tax, the Department estimates that it could result in future years net as much as \$100,000 to \$300,000. **SEN. STANG** then asked why these seven companies are paying the tax and others are not, and **Mr. Walborn** said that that is part of the enforcement that the Department is trying to do, to capture these other companies. **SEN. DEVLIN** asked whether it would have anything to do with out-of-state headquarters, and **Mr. Walborn** said that did have an influence.

SEN. STANG then asked if it was true that these people are paying the tax twice, that the internet provider pays on their line charge and the person who has the phone line in their residence is also paying, and **Mr. Walborn** said that today was the first he had heard about that, but that it could be possible that a portion of that tax is passed through that way. **SEN. STANG** asked why these seven companies are paying the tax and the rest have not even been assessed, and **Mr. Walborn** said that the Department has identified those people and under their current tax laws, the Department would be able to do back assessments. He said the Department's enforcement efforts could be better and could be more timely, but that they can go back and collect for that period of noncollection. **SEN. STANG** asked if the Department intends to make those people pay the back taxes, or does the Department intend to refund the taxes to the people who paid it, and **Mr. Walborn** answered that the Department intends to enforce it in the future. He said he would have to check into the back assessments.

SEN. GLASER asked what percentage of an FTE is working on this portion of the telephone license tax, and **Mr. Walborn** said that it is part of the Department's miscellaneous business taxes and there is not an FTE specifically for this purpose.

SEN. ELLINGSON asked **Mr. Walborn** if the Department has identified the other internet providers that will be assessed and whether that includes the out-of-state providers like America on Line and Compuserve. **Mr. Walborn** said the Department has identified these other providers and have notified them of the intention to enforce the collection of those taxes. Compuserve does pay the tax presently. **SEN. ELLINGSON** said he would like the Department's position on collecting back taxes in the event that this passes out of committee and eliminates the tax. He said he wanted to know if there was going to be any relationship to the Department's position of collecting back taxes if that happens. **Mr. Walborn** said he would have to check on that aspect.

CHAIRMAN DEVLIN asked if the \$21,000 on the fiscal note includes the companies from whom they have not collected, and **Mr. Walborn** said it does not. It only represents the seven providers collected from at this time.

SEN. EKEGREN asked why these seven should pay when so many others are not paying, and **Mr. Walborn** said at present the Department depends on voluntary compliance. He said that the purpose of the bill is to make sure that the playing field is level. If it doesn't pass, it's a matter of the Department enforcing and collecting those taxes from those others.

SEN. ECK then asked if there is a study underway which looks at the impact of the internet on the economy and revenues lost because of business transacted over the internet, and **Mr. Boyer** said he could not speak to any specific studies about the magnitude of internet business on the tax base and the effect of that on tax revenues. **SEN. ECK** asked whether internet business was addressed in the work of the Revenue Oversight Committee, and **Mr. Boyer** said he didn't know.

SEN. ELLIS asked what mechanism the Department had to require entities like AT&T, Compuserve and other out-of-state entities to pay this tax, and **Mr. Walborn** said it boils down to the matter of missing the other people that were not being taxed and the voluntary compliance, and the Department is following up on that. **SEN. ELLIS** asked if there was anything that enables the Department to do that, and **Mr. Walborn** said that he believes that it would come under the general provisions of taxation to enforce these type of situations.

Closing by Sponsor:

SEN. BOHLINGER said that he felt that the hearing had provided a good understanding about what this bill is about, which is our attempt to fix present law which has become obsolete, and to address this question of fairness. He summarized some of the comments of the various proponents and asked the committee to act favorably on the bill.

EXECUTIVE ACTION ON SB 192

Motion/Vote: **SEN. DEPRATU** moved that **SB 192 DO PASS**. Motion carried 9-0.

DISCUSSION ON SB 164

CHAIRMAN DEVLIN prompted a discussion on **SB 164** by saying that this bill is a distribution of money. He said there isn't any new tax in this bill, and that it shouldn't have come to the Taxation Committee, but belongs in Finance and Claims. He wondered if the Taxation Committee would be remiss if they did not send it there.

SEN. GLASER said he didn't think the Taxation Committee was in the position to prioritize. He said he thought Taxation should give Finance and Claims our advice. **CHAIRMAN DEVLIN** said that Finance and Claims would have to have a hearing and he was sure they would welcome any advice. He also said that this legislation doesn't put any new taxes on, it just redistributes. He said when you get into redistributing this amount of money,

MINUTES

**MONTANA HOUSE OF REPRESENTATIVES
56th LEGISLATURE - REGULAR SESSION**

COMMITTEE ON TAXATION

Call to Order: By **CHAIRMAN CHASE HIBBARD**, on March 4, 1999 at
8:00 A.M., in Room 437 Capitol.

ROLL CALL

Members Present:

Rep. Chase Hibbard, Chairman (R)
Rep. Kim Gillan, Vice Chairman (D)
Rep. Bob Story, Vice Chairman (R)
Rep. Gary Beck (D)
Rep. Rick Dale (R)
Rep. Bob Davies (R)
Rep. Ron Erickson (D)
Rep. Daniel Fuchs (R)
Rep. Mary Anne Guggenheim (D)
Rep. Marian Hanson (R)
Rep. Hal Harper (D)
Rep. Dan Harrington (D)
Rep. John L. Holden (R)
Rep. Verdell Jackson (R)
Rep. Scott J. Orr (R)
Rep. Bob Raney (D)
Rep. Bill Rehbein (R)
Rep. Sam Rose (R)
Rep. Trudi Schmidt (D)
Rep. Roger Somerville (R)

Members Excused: None.

Members Absent: None.

Staff Present: Donna Grace, Committee Secretary
Jeff Martin, Legislative Branch

Please Note: These are summary minutes. Testimony and
discussion are paraphrased and condensed.

Bill Truax, Retired Airline Pilot, Experimental Aircraft Association

{Tape : 2; Side : A; Approx. Time Counter : 4.9}

Lonnie Leslie, Owner, Flying Service, Miles City

{Tape : 2; Side : A; Approx. Time Counter : 7}

John Rabenberg, Chairman, Aviation Task Force EXHIBIT(2)

{Tape : 2; Side : A; Approx. Time Counter : 8.7}

Gayle Abercrombie

{Tape : 2; Side : A; Approx. Time Counter : 11.3}

Mark Becker, ExecAir (Fed Ex)

{Tape : 2; Side : A; Approx. Time Counter : 14.9}

Opponents' Testimony:

None.

Informational Testimony:

Dexter Busby, Montana Refining Company

{Tape : 2; Side : A; Approx. Time Counter : 16}

Questions from Committee Members and Responses:

{Tape : 2; Side : A; Approx. Time Counter : 17.3}

Closing by Sponsor:

Sen. McNutt closed the hearing.

{Tape : 2; Side : A; Approx. Time Counter : 23.4}

HEARING ON SB 192

Opening Statement by Sponsor:

Sen. John Bohlinger, Senate District 7, Billings

{Tape : 2; Side : A; Approx. Time Counter : 25.3}

Proponents' Testimony:

Bruce Hofmann, Western Technology Partners

{Tape : 2; Side : B; Approx. Time Counter : 0.9}

Monica Lindeen, Montana Communications Network Stockholder
{Tape : 2; Side : B; Approx. Time Counter : 4.3}

Opponents' Testimony:

None.

Informational Testimony:

Mary Bryson, Director, Department of Revenue
{Tape : 2; Side : B; Approx. Time Counter : 7.2}

Questions from Committee Members and Responses:

{Tape : 2; Side : B; Approx. Time Counter : 12.2}

Closing by Sponsor:

Sen. Bohlinger closed.
{Tape : 2; Side : B; Approx. Time Counter : 27.4}

HEARING ON SB 167

Opening Statement by Sponsor:

Sen. Jon Tester, Senate District 45
{Tape : 3; Side : A; Approx. Time Counter : 0.9}

Proponents' Testimony:

Maureen Rude, Executive Director, Board of Housing EXHIBIT(3)
{Tape : 3; Side : A; Approx. Time Counter : 2.7}

Chet Thrust, Executive Director, Inter Resource Development
Council, Bozeman
{Tape : 3; Side : A; Approx. Time Counter : 8.4}

Joyce Lindberg, Resident, Garlington Manor, Bozeman
{Tape : 3; Side : A; Approx. Time Counter : 9.5}

Mary Clutter, Resident, Garlington Manor, Bozeman
{Tape : 3; Side : A; Approx. Time Counter : 10.6}

Thelma Anderson, Resident, Garlington Manor, Bozeman
{Tape : 3; Side : A; Approx. Time Counter : 11.5}